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September 26, 2007

BY FAX

Honorable Paul A. Crotty (By Fax: 212-805-6304):
United States District Judge
United States District Court for the Southern District of New York
500 Pearl Street, Room 620
New York, New York 10007

Re: In re Dana Corporation, et al., Bankruptcy Case No. 06-10354; Parker-Hannifin
Corporation v. Dana Corporation et al., Civ. Act. No. 07-5660-PAC

Dear Judge Crotty:

As you may recall, McDermott Will & Emery LLP represents Parker-Hannifin Corporation, the appellant in the above-referenced Civil Action (the "Appeal"). Parker-Hannifin appeals the entry of a Bankruptcy Court order, dated April 25, 2007, valuing all reclamation claims against Dana Corporation ("Debtors"), the appellee, at \$0.

By letters dated August 29, 2007 and September 7, 2007, Parker-Hannifin and the Debtors requested, and this Court granted, two consensual extensions of the due date of Parker-Hannifin's opening brief in the Appeal in order to document a settlement regarding Parker-Hannifin's reclamation claim. The current extension expires on September 28, 2007. As of today, the parties are continuing to finalize the agreement and have agreed to an additional 21-day extension of Parker-Hannifin's due date for its brief. The parties expect that this additional time will permit them to finalize the settlement agreement and have it approved by the Bankruptcy Court. Accordingly, Parker-Hannifin and the Debtors request an extension until October 19, 2007 for filing and service of Parker-Hannifin's opening brief.

We thank your Honor for his time and attention to this matter

Respectfully,

James M. Sullivan

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MEMO ENDORSED

September 28
Application granted
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Paul A. Crotty
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